

EARLY CHILDHOOD PROGRAMS USING MULTIPLE SOURCES OF FUNDING

Allowable Costs/Sources of Funding

	State EC Grant	Head Start	Title I (TAS only)	IDEA Part B Base	IDEA Part B Enrollment/ Poverty	SPED Flexible Funding (State)	District	Other
Shared Costs								
Salary and fringe benefits of Teachers and paraprofessionals	X	X	X	X***	X***	X****	X	X
Instructional materials and supplies	X	X	X	X	X	X	X	X
Instructional equipment (excluding furniture)	X	X	X	X	X	X	X	X
Parent activities	X	X	X	X	X	X	X	X
Staff development	X	X	X	X	X	X	X	X
Facility	X	*****	*****	*****	X		*****	*****
Transportation	X	*****	*****	X	X			
Administration	X*	*****	*****	X*	X*	X**		
Specific Program Costs								
Initial screening for eligibility	X	X	X			X	X	
Evaluation for eligibility for special education (SPED)				X	X			
Adaptive equipment for SPED				X	X			
Contracted services for SPED				X	X			
Minor building modifications For accessibility	X	X		X	X		X	
Food	X	X					?	Child Nutrition
District costs								
Telephone	X	X		X	X			
Classroom furniture	X	X		X	X			

* Administrative Costs limited to no more than the district or ESU established rate

** Administrative costs limited to no more than 8%

*** Special Ed teacher

**** Regular Ed teacher, not Special Ed teacher

***** See individual program guidance for options

Budget Information

In an Early Childhood Program, certain program costs can be combined and shared on a prorated basis from multiple sources of funding. Any of the funding sources listed in 79-1103 can be used to support the Early Childhood Program. Because each funding source has differing rules/regulations concerning allowable expenditures, applicants should pay particular attention to the requirements of each contributing funding source. Procedures must be established to provide an audit trail for all expenditures.

Federal funding regulations (especially for **Title 1** targeted assistance schools) limit sharing of costs. When Early Childhood Programs plan to use Title 1 funds, contact the Title 1 office for further clarification. If this application proposes to use Title 1 funds, approval for use of those funds is still required through the Title 1 office. Documentation must be maintained for daily attendance so that an accurate determination of shared costs can be made, when appropriate.

To be included as a shared cost, personnel (teachers, teacher aides, specialists) must provide an equal benefit to all participants.

Since **Head Start** programs receive a direct Federal grant to a local community agency, the school district can make arrangements with the Head Start agency to cover their contributions. District funded portions (state or local) can count as part of the 20% in-kind match required by Head Start.

If parent fees are one of the sources of funding included for this program, the district must establish accounting procedures to identify income and expenditures for this portion of the program. A sliding fee scale may be applied to equalize access to the program. If a sliding fee scale is used, a copy of the scale should be attached.

Title 1 can share facility expenses only if the prekindergarten services are provided in a facility separate from the district's facilities.

Special Education can share expenses for classroom equipment only if that equipment is used for instructional purposes.

If, at the end of the program year, there are insufficient funds in the total **Title 1** budget to cover the Title 1 share of the costs, the district must use district funds to fully fund the program costs. The same applies to **Head Start**. It is not allowable to use Federal funds from one program to supplement shortages from another Federal program. (See OMB Circular A-87.)

Special Education programs have a limitation on administrative costs of 8% of actual Special Education program costs. If the **Title 1** program currently provides administrative costs, Title 1 can share administrative costs. However, Title 1 funds cannot be used to supplant or replace costs or services previously provided by district funds or other Federal funds.

Child Care Assistance for children from low-income families is negotiated with local offices of Health and Human Services. Programs may be eligible to receive Child Care Assistance if the program extends beyond the required 3.5 hours per day.

Definitions

Match refers to those other contributing funding sources used to support the program in addition to the state funds provided through this grant, as required in **Rule 11**.

Minor facility modifications are costs for alterations that may be necessary to retro-fit a facility to be suitable for occupancy by young children. This could include fencing an outdoor play area. Costs over \$500 require prior approval.

Facility/operating costs include rent, utilities, telephone.

Family involvement refers to costs associated with family activities, i.e., materials, transportation, related activities.

Administrative costs include costs of accounting services and administrative costs not directly related to the program.

Additional Information

For assistance in determining allowable costs for a particular funding source, contact:

Title 1

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